

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 100 Section 100.7020 Transacting Business Within This State (IITA Section 701) |
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.7020 Transacting Business Within This State (IITA Section 701)

- a) General rules. The phrase "employer transacting business within this State" includes any employer having or maintaining within this State, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within this State under the authority of the employer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such employer or subsidiary is licensed to do business in this State.

- b) Agents. It does not matter that an agent may engage in business on his own account in other transactions, nor that such agent may act as agent for other persons in other transactions, nor that he is not an employee but is an independent contractor acting as agent. The term "agent" is broader than the term "employee". "Agent" includes anyone acting under the principal's authority in an agency capacity.